

TECHNICAL EXHIBIT 2-001**BREAKDOWN OF DOCUMENT LOCATOR NUMBER (DLN)**

Digits 1&2	Digit 3	Digits 4&5	Digits 6,7,&8	Digits 9,10,&11	Digits 12&13	Digit 14
08	2	21	092	450	16	9
File Location Code	Tax Class	Document Code	Julian Date	Block Number	Serial Number	Computer Generated Year
A	B	C	D	E	F	G

- A. File Location Code (FLC) The first two digits of the DLN. These digits usually indicate the submission processing center at which the return was processed.
- B. Tax Class The third digit in the DLN shows the tax class. The tax class is either BMF or IMF.
- C. Document Code The fourth and fifth digits of the DLN. The document code identifies a specific type of return or document within a tax class.
- D. Julian or Control Date The sixth, seventh, and eighth digits are the Julian or control date. This code denotes the numeric day of the year the tax returns or documents were numbered.
- E. Block Number The ninth, tenth, and eleventh digits are the block number. Tax returns or documents are blocked (usually in batches of 100) by tax class and document code. Blocks are numbered consecutively 000 to 999 for each control date. The first block for each control date is 000, the second is 001, etc.
- F. Serial Number The serial number is the twelfth and thirteenth digits of the DLN. The serial number is the order of the numbering within the block; it begins with 00 and may go up to 99. If an area is requesting the first document in the block, document 00 is pulled; the second document is 01, etc.
- G. Year Return Processed The fourteenth digit is added to the master file by the computer. This number designates the year the return was actually processed. (This digit may or may not appear on the stamped return.) In some locations, color coding is used instead of the fourteenth digit.*

* If color coding is used, colors are in accordance with IRM 3.10.72.24.1(3).